PAGE 3/4* RCVD AT 5/17/2005 3:53:57 PM [Eastern Daylight Time] * SVR:USPTO-EFXRF-2/1* DNIS:7464000 * CSID:9194190383* DURATION (mm-ss):01-42

OMB 0651-0033 U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

05/18/2005 WABDELR3 00000039 500426 10827300

PTOL-85 (Rev. 12/04) Approved for use through 04/30/2007.

01 FC:1501

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02 FC:1504 300.00 DA



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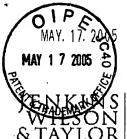
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U.S. Patent Application Serial No. 10/827,300 for Re:

VARIABLE MULCHING SYSTEM FOR A LAWNMOWER

Our Ref. No. 1449/21/2 DIV

Enclosed in connection with the above-referenced patent application please find the following:

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The Commissioner is hereby authorized to charge any fees associated with the filing of this correspondence to Deposit Account No. 50-0426.

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Respectfully submitted,

Sof WIN

JENKINS, WILSON & TAYLOR, P.A.

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Enclosures

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